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Attorneys for Third Party  
**DOUGLAS DUNCAN**

**UNITED STATES DISTRICT COURT**  
**FOR THE NORTHERN DISTRICT OF CALIFORNIA**

SANTA CLARA VALLEY HOUSING  
GROUP, INC. and KRISTEN M. BOWES,

Case No.: 5:08-cv-05097 HRL

**Plaintiffs,**

V.

UNITED STATES OF AMERICA,

**Defendant.**

**DECLARATION OF STAN G. ROMAN IN  
SUPPORT OF THIRD PARTY DOUGLAS  
DUNCAN'S OPPOSITON TO MOTION  
TO COMPEL MR. DUNCAN TO TESTIFY**

Date: December 7, 2010  
Time: 10:00 a.m.  
Dept.: Courtroom: 2, 5<sup>th</sup> Floor  
Judge: Hon. Howard R. Lloyd

I, STAN G. ROMAN, declare as follows:

1. I am a partner in the law firm Krieg, Keller, Sloan, Reilley & Roman LLP, attorneys for third party Douglas Duncan. I have personal knowledge of the facts contained in this declaration, and if called as a witness, I could and would competently testify to the statements contained herein.

2. The Government attorneys handling this case first contacted me to arrange for Mr. Duncan's deposition early this year. As a preliminary matter, I asked for an assurance that there was no criminal investigation involving SC2, and that Mr. Duncan was considered by the Government to be only a third party witness to this civil case, and not a subject or target of any criminal investigation. The Government's counsel refused to provide any such assurance. Instead,

1 they suggested that I might wish to contact a prosecutor in the Southern District of New York who I  
2 understand worked on the prosecution of other former KPMG employees for allegedly abusive tax  
3 shelters.

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5 I declare under penalty of perjury under the laws of the United States of America that the  
6 foregoing is true and correct.

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8 Executed this 19<sup>th</sup> day of November, 2010, in San Francisco, California.

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10 \_\_\_\_\_ /s/  
11 STAN G. ROMAN

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